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FLORIDA  
COMMISSION ON ETHICS

JUN 08 2018

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Robinson IV, Grover Cleveland

\*\*\*\*\*AUTO\*\*ALL FOR AADC 325 T4 P1 129 583

Hon Grover Cleveland Robinson IV  
County Commissioner, District 4  
Escambia County  
Elected Constitutional Officer  
4165 Baisden Rd  
Pensacola, FL 32503-3477

PROCESSED

CHECK IF THIS IS A FILING BY A CANDIDATE ☐

## PART A -- NET WORTH

Please enter the value of your net worth as of December 31, 2017 or a more current date. [Note: Net worth is not calculated by subtracting your *reported* liabilities from your *reported* assets, so please see the instructions on page 3.]My net worth as of December, 20 17 was \$ 3,710,963.46.

## PART B -- ASSETS

## HOUSEHOLD GOODS AND PERSONAL EFFECTS:

Household goods and personal effects may be reported in a lump sum if their aggregate value exceeds \$1,000. This category includes any of the following, if not held for investment purposes: jewelry; collections of stamps, guns, and numismatic items; art objects; household equipment and furnishings; clothing; other household items; and vehicles for personal use, whether owned or leased.

The aggregate value of my household goods and personal effects (described above) is \$ 40,000

## ASSETS INDIVIDUALLY VALUED AT OVER \$1,000:

DESCRIPTION OF ASSET (specific description is required - see instructions p.4)

VALUE OF ASSET

Total Assets (Please see Schedules A, B, C, D, E &amp; G) \$4,270,770.97

## PART C -- LIABILITIES

LIABILITIES IN EXCESS OF \$1,000 (See instructions on page 4):

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

Total Liabilities (Please see Schedules I, J, &amp; K) \$555,150.41

JOINT AND SEVERAL LIABILITIES NOT REPORTED ABOVE:

NAME AND ADDRESS OF CREDITOR

AMOUNT OF LIABILITY

Total Joint &amp; Several Liabilities (Please see Schedule M) \$1,378,650.01

## PART D -- INCOME

Identify each separate source and amount of income which exceeded \$1,000 during the year, including secondary sources of income. Or attach a complete copy of your 2017 federal income tax return, including all W2s, schedules, and attachments. Please redact any social security or account numbers before attaching your returns, as the law requires these documents be posted to the Commission's website.

- ☒ I elect to file a copy of my 2017 federal income tax return and all W2's, schedules, and attachments.  
[If you check this box and attach a copy of your 2017 tax return, you need not complete the remainder of Part D.]

### PRIMARY SOURCES OF INCOME (See instructions on page 5):

NAME OF SOURCE OF INCOME EXCEEDING \$1,000	ADDRESS OF SOURCE OF INCOME	AMOUNT

### SECONDARY SOURCES OF INCOME [Major customers, clients, etc., of businesses owned by reporting person--see instructions on page 5]:

NAME OF BUSINESS ENTITY	NAME OF MAJOR SOURCES OF BUSINESS' INCOME	ADDRESS OF SOURCE	PRINCIPAL BUSINESS ACTIVITY OF SOURCE
See Attached			

## PART E -- INTERESTS IN SPECIFIED BUSINESSES [Instructions on page 6]

	BUSINESS ENTITY # 1	BUSINESS ENTITY # 2	BUSINESS ENTITY # 3
NAME OF BUSINESS ENTITY	None		
ADDRESS OF BUSINESS ENTITY			
PRINCIPAL BUSINESS ACTIVITY			
POSITION HELD WITH ENTITY			
I OWN MORE THAN A 5% INTEREST IN THE BUSINESS			
NATURE OF MY OWNERSHIP INTEREST			

## PART F - TRAINING

For officers required to complete annual ethics training pursuant to section 112.3142, F.S.

☒ I CERTIFY THAT I HAVE COMPLETED THE REQUIRED TRAINING.

## OATH

I, the person whose name appears at the beginning of this form, do depose on oath or affirmation and say that the information disclosed on this form and any attachments hereto is true, accurate, and complete.

SIGNATURE OF REPORTING OFFICIAL OR CANDIDATE

STATE OF FLORIDA  
COUNTY OF

Sworn to (or affirmed) and subscribed before me this 5 day of

June, 20 18 by

Rebecca H. Anglin  
(Signature of Notary Public--State of Florida)

Notary Public  
(Print, Type, or Stamp Commissioned Name of Notary Public)

My Commission Expires 8/2/2018  
Personally Known Commission No. 17130005

Type of Identification Produced

If a certified public accountant licensed under Chapter 473, or attorney in good standing with the Florida Bar prepared this form for you, he or she must complete the following statement:

I, \_\_\_\_\_, prepared the CE Form 6 in accordance with Art. II, Sec. 8, Florida Constitution, Section 112.3144, Florida Statutes, and the instructions to the form. Upon my reasonable knowledge and belief, the disclosure herein is true and correct.

Signature

Date

Preparation of this form by a CPA or attorney does not relieve the filer of the responsibility to sign the form under oath.



IF ANY OF PARTS A THROUGH E ARE CONTINUED ON A SEPARATE SHEET, PLEASE CHECK HERE ☐

**Jill & Grover C. Robinson, IV**

## Financial Statement

**Dated: December 31, 2017**

Assets		Liabilities	
Current Assets		Current Liabilities	
Cash (Schedule A)	\$ 314,284.92	Current Liabilities	\$ -
Notes Receivable (Schedule B)	\$ 34,912.49	Short-Term Notes Payable (Schedule I)	\$ 4,657.09
Marketable Securities (Schedule C)	\$ 620,818.21	Total Current Liabilities	\$ 4,657.09
Total Current Assets	\$ 970,015.62	Long Term Liabilities	
Long Term Assets		Notes on Real Estate (Schedule J)	\$ 209,536.17
Real Estate Owned (Schedule D)	\$ 905,000.00	Notes on Partnerships (Schedule K)	\$ 345,614.24
Real Estate Partnerships (Schedule E)	\$ 2,329,255.35	Notes on Personal Property (Schedule G)	\$ -
Non-Marketable Securities (Schedule F)	\$ -	Total Long Term Liabilities	\$ 555,150.41
Personal Property (Schedule G)	\$ 66,500.00	Total Liabilities	
Total Long Term Assets	\$ 3,300,755.35	Total Liabilities	\$ 559,807.50
		Contingent Liabilities (Schedule M)	\$ 1,378,650.01
		Total Net Worth	\$ 3,710,963.46
Total Assets	\$ 4,270,770.97	Total Liabilities & Net Worth	\$ 4,270,770.97

5/7/18  
 5/7/18

## Schedule A

### Cash

Bank Name	Type	Ownership		Amount
Hancock Bank	Checking	Joint	\$	34,409.64
Hancock Bank	Investment	Joint	\$	43,704.05
Hancock Bank	Investment	Joint	\$	210,193.13
Benjamin Edwards	Investment	Grover	\$	7,116.76
Prudential*	CSVLI	Grover	\$	18,861.34
<b>Total Cash</b>			<b>\$</b>	<b>314,284.92</b>

\*See Schedule B for life insurance

Hancock Bank  
2185 Airport Blvd  
Pensacola, FL 32504

Benjamin Edwards & Co  
One N. Brentwood Blvd, Suite 850  
St. Louis, MO 63150



Schedule B

Life Insurance

Company	Face of Policy	Cash Surrender Value	Policy Loans	Collateral	Beneficiary
Prudential (Whole Life)	\$ 60,000.00	\$ 18,861.34	\$ -	No	Wife - Jill
Protective (Term)	\$ 250,000.00	\$ -	\$ -	No	Wife - Jill

Notes Receivable

Borrower	Owner	Rate	Collateral	Amount
Wes Reeder	Jill	6.00%	FREM	\$ 34,912.49
Total				\$ 34,912.49

Wes Reeder is a partner of College Office Park LLC with my wife and the note is for his interest.  
Wes Reeder - 108 Matamoros Dr., Pensacola Beach, FL 32561

## Schedule C

### Marketable Securities

Shares	Description	Ownership	Cost	Market Value
1223	Royal Bank of Canada	Grover	\$ 45,407.48	\$ 99,857.95
636	The First Bancshares, Inc.	Grover	\$70,000.00	\$ 21,752.20
	Cash	Grover IRA	\$ 1.00	\$ 1,940.52
15	Maxim Integrate	Grover IRA	\$ 1.00	\$ 4,406.20
1733	American Balanced Class A	Grover IRA	\$ 1.00	\$ 49,666.17
1487	Capital World Growth & Income	Grover IRA	\$ 1.00	\$ 81,282.38
15110	Franklin Income Fund Class A	Grover IRA	\$ 1.00	\$ 37,842.12
443	The Growth Fund of America Class A	Grover IRA	\$ 1.00	\$ 23,522.14
125	Proshares TR Short QQQ	Grover IRA	\$ 1.00	\$ 4,447.50
125	Proshares TR Short Russell 2000	Grover IRA	\$ 1.00	\$ 5,283.75
	Regions 401-K	Grover IRA	Various	\$ 41,077.88
	Raymond James IRA	Grover IRA	\$ 4,500.00	\$ 7,286.68
	FRS Investment Plan	Grover IRA	Various	\$ 223,381.28
	Benjamin Edwards IRA	Jill IRA	Various	\$ 5,839.98
	AXA Equitable	Jill IRA	Various	\$ 1,647.86
	Episcopal Church Lay Pension Fund	Jill IRA	Various	\$ 11,583.60
<b>Total Marketable Securities</b>				<b>\$ 620,818.21</b>

Schedule D

Real Estate

Property	Ownership	Acquired	Cost	Value	Mortgaged
2400 Connell Dr., Pensacola, FL *	Grover	2000 \$	190,000.00	\$ 300,000.00	Yes
4165 Baisden Road, Pensacola, FL	Joint	2001 \$	670,000.00	\$ 600,000.00	Yes
1/9 Interest in 80 acres Escambia County	Jill	2000 \$	5,000.00	\$ 5,000.00	No
29-2S-31-3101-000-004					
Total Real Estate			\$ 865,000.00	\$ 905,000.00	

\* 2400 Connell Drive is a property owned by me with a life estate for Marie Warren my mother in law.

## Real Estate Partnerships

Partnership Name	Ownership	Percentage	Cash Assets	Real Estate Values	Total Assets	Personal Value
Robinson Rental LLC 401 E. Cervantes, Pensacola	Grover	50.00%	\$ 3,058.24	\$ 250,000.00	\$ 253,058.24	\$ 126,529.12
Fairfield Properties LLC* Below	Grover	100.00%	\$ 57,298.88	\$ 1,250,000.00	\$ 1,307,298.88	\$ 1,307,298.88
College Office Park LLC 2250-70 LaVista Ave, Pensacola	Jill	50.00%	\$ 9,434.58	\$ 475,000.00	\$ 484,434.58	\$ 242,217.29
Western Gate Properties, Inc Below	Grover	20.00%	\$ 47,433.51	\$ 1,091,871.73	\$ 1,139,305.24	\$ 227,861.05
Family Centers LLC 5070-5090 US 90, Pace (Western Gate 100% Partner)	LLC	20.00%	\$ 12,882.29	\$ 1,646,861.86	\$ 1,659,744.15	\$ 331,948.83
Sunshine VI LLC 4384 Luther Fowler Rd, Pace (Western Gate 50% Partner)	LLC	10.00%	\$ 30,377.83	\$ 903,623.96	\$ 934,001.79	\$ 93,400.18
Total Values			\$ 160,485.33	\$ 5,617,357.55	\$ 5,777,842.88	\$ 2,329,255.35
*Fairfield Properties includes one (1) FREM note totaling \$34,587.47 Western Gate Properties 1341 Creighton Rd, Pensacola, 504 E. Burgess Rd., Pensacola, 5855 Creek Station Dr, Pensacola, 1231 Barrancas St, Pensacola, 4612 School Ln, Pace Fairfield Properties 453 Van Pelt Rd, Pensacola, 3200 S. Hwy 95-A, Pensacola, 301 Cervantes St, Pensacola						

Schedule G

Personal Property - Assets & Liabilities

Description	Cost	Value	Mortgage	Outstanding	Payment
2005 Ford Explorer	\$ 35,610.03	\$ 1,500.00	No		
2004 Cadillac CTS	\$ 9,500.00	\$ 1,500.00	No		
2018 Chevy Equinox	\$ 30,000.00	\$ 20,000.00	No		
2009 Audi A4	\$ 16,000.00	\$ 3,500.00	No		
Personal Property	Various	\$ 40,000.00	No		
Totals		\$ 66,500.00		\$ -	

## Schedule I

### Short-Term Liabilities

#### Debt

Intrument	Lender	Limit	Outstanding	Security
Credit Card	American Express	\$ 30,000.00	\$ 1,903.60	Unsecured
Credit Card	Chase Master Card	\$ 22,500.00	\$ 266.67	Unsecured
Credit Card	Citi Bank	\$ 16,500.00	\$ 1,238.67	Unsecured
Credit Card	Target Visa	\$ 10,500.00	\$ 1,248.15	Unsecured
Credit Card	Bank One	\$ 5,800.00	\$ -	Unsecured
<b>Total Short Term Debt</b>			<b>\$ 4,657.09</b>	

Target National Bank  
PO Box 59317  
Minneapolis, MN 55459-0317

Citi Bank  
PO Box 6500  
Sioux Falls, SD 57117-6500

Bank One  
PO Box 15299  
Wilmington, DE 19850-5299

American Express  
PO Box 360002  
Ft. Lauderdale, FL 33336-002

Chase Master Card  
PO Box 15298  
Wilmington, DE 19850-5298

**Schedule J**

**Real Estate Notes Payable**

Property Description	Lender	Outstanding Balance	Monthly Payment	Maturity
4165 Baisden Road Pensacola, FL	Citi Mortgage PO Box 6243 Sioux Falls, SD 57117	\$ 209,536.17	\$ 2,405.00	2033
<b>Total Real Estate Notes Payable</b>		<b>\$ 209,536.17</b>		

Schedule K

Notes on Real Estate Partnerships

Partnership Name	Lender	Outstanding Balance	Maturity	My Portion
Family Centers LLC (20% personal share)	Coastal Bank	\$ 1,178,097.64	2024 \$	235,619.53
Family Centers LLC	Brandon Ward	\$ 81,087.70	2020 \$	16,217.54
Sunshine VI LLC (10% personal share)	The 1st Bank	\$ 937,771.76	2022 \$	93,777.18
<b>Total Partnership Debt</b>		<b>\$ 2,196,957.10</b>	<b>\$</b>	<b>345,614.24</b>

Coastal Bank, 125 W. Romana St., Pensacola, FL 32501  
The 1st Bank, 40 Palafox St., Pensacola, FL 32502  
Brandon Ward, 4401 Pine Villa Circle, Pace, FL 32571



Schedule M

Contingent Liabilities

Entity	Reason	Lender	Amount Outstanding
2400 Connell Dr. (Marie Warren)	Collateral Support	The 1st Bank	\$ 61,063.20
Sunshine VI LLC	Guarantor	The 1st Bank	\$ 375,108.70
Family Centers LLC	Guarantor	Coastal Bank	\$ 942,478.11
Total Contingent Liabilities			\$ 1,378,650.01

The 1st Bank, 40 Palafox Street, Pensacola, FL 32502  
Coastal Bank, 125 W. Romana St., Pensacola, FL 32502

### Secondary Source of Income - Part "D"

<b>Name of Business Entity</b>	<b>Name of Major Sources of Business Income</b>	<b>Address of Source</b>	<b>Principal Business Activity of Source</b>
Western Gate Properties, Inc.	Family Centers, LLC	2266 LaVista Ave, Pensacola, FL 32504	Retail Shopping Center Owner
Western Gate Properties, Inc.	Vowell's Printing	1231 Barrancas Ave, Pensacola, FL 32502	Print Shop
Western Gate Properties, Inc.	Sunshine VI LLC	2266 LaVista Ave, Pensacola, FL 32504	Self Storage Facility
Fairfield Properties, LLC	Fast Payday Loans, Inc	301 E. Cervantes, Pensacola, FL 32501	Check Cashing
Fairfield Properties, LLC	Primary Residential Mortgage	3204 Hwy 95A, Cantonment, FL 32533	Mortgage company
Fairfield Properties, LLC	B&R Closing Services, Inc.	3206 Hwy 95A, Cantonment, FL 32533	Residential Closing Agency
Fairfield Properties, LLC	General Parts	453 Van Pelt Lane, Pensacola, FL 32505	Parts Supplier
Fairfield Properties, LLC	DR Horton Mortgage, Inc.	3202 Hwy 95A, Cantonment, FL 32533	Mortgage company
Robinson Rental, LLC	Tops Hamburgers	401 E. Cervantes, Pensacola, FL 32501	Fast Food Restaurant
College Office Park, LLC	Nikki Nichol	2264 LaVista Ave, Pensacola, FL 32504	Hair Salon
College Office Park, LLC	Bixler Insurance	2270 LaVista Ave, Pensacola, FL 32504	Insurance
College Office Park, LLC	Eddie Poles	2258 LaVista Ave, Pensacola, FL 32504	Timber Sales
College Office Park, LLC	Lonell Salter	2254 LaVista Ave, Pensacola, FL 32504	Nail Salon
College Office Park, LLC	Video Images	2250 LaVista Ave, Pensacola, FL 32504	Video Productions
College Office Park, LLC	Fairfield Properties, Inc.	2266 LaVista Ave, Pensacola, FL 32504	Real Estate leasing

# Florida Association of Counties

Certificate of Completion  
is hereby granted to

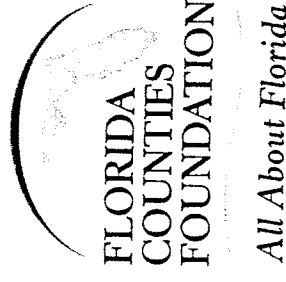
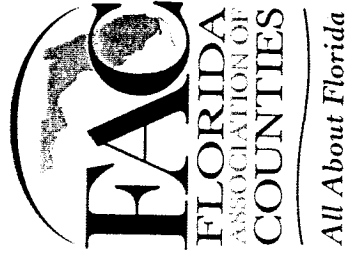
**Grover Robinson**

for successfully completing the

**Ethics, Public Records, and Sunshine Laws  
Workshop - Part 1**

**Overview: Advice on Ethics and Honest Services Act  
on December 11, 2017**

offered by the Florida Counties Foundation  
(1.0 Credit Hours)



Eric Poole, Executive Director  
Florida Counties Foundation

# Florida Association of Counties

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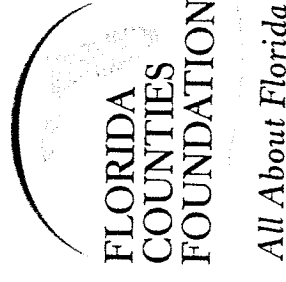
**Grover Robinson**

for successfully completing the

## **Ethics, Public Records, and Sunshine Laws Workshop - Part 2 Ethics Laws: What You Need to Know**

**on December 11, 2017**

offered by the Florida Counties Foundation  
(2.0 Credit Hours)



Eric Poole, Executive Director  
Florida Counties Foundation

# Florida Association of Counties

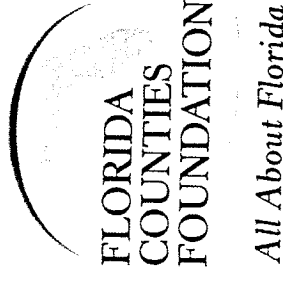
Certificate of Completion  
is hereby granted to

**Grover Robinson**

for successfully completing the

## **Ethics, Public Records, and Sunshine Laws Workshop - Part 3 Government in the Sunshine and Public Records on December 14, 2017**

offered by the Florida Counties Foundation  
(1.0 Credit Hours)



Eric Poole, Executive Director  
Florida Counties Foundation

For the year Jan. 1-Dec. 31, 2017, or other tax year beginning 2017, ending 20 See separate instructions.

Your first name and initial Last name  
**GROVER C.** **ROBINSON IV**  
 Your social security number  
 \*\*\* \*\*

If a joint return, spouse's first name and initial Last name  
**MARJILLA** **ROBINSON**  
 Spouse's social security number  
 \*\*\* \*\*

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.  
**4165 BAISDEN ROAD**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below.  
**PENSACOLA, FL 32503**

Foreign country name Foreign province/state/country Foreign postal code  
 You Spouse

**Filing Status**

1 ☐ Single  
 2 ☒ Married filing jointly (even if only one had income)  
 3 ☐ Married filing separately. Enter spouse's SSN above  
 4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter this child's name here.  
 5 ☐ Qualifying widow(er) (see instructions)

Check only one box.

**Exemptions**

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a  
 b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> If child under age 17 qualifying for child tax credit
ANNA	LOWREY ROBINSON	*** - **	DAUGHTER	

If more than four dependents, see instructions and check here ☐

Boxes checked on 6a and 6b **2**  
 No. of children on 6c who:  
 • lived with you **1**  
 • did not live with you due to divorce or separation (see instructions)  
 Dependents on 6c not entered above  
 Add numbers on lines above **3**

d Total number of exemptions claimed **3**

**Income**

Line	Description	Amount
7	Wages, salaries, tips, etc. Attach Form(s) W-2	113,231.
8a	Taxable interest. Attach Schedule B if required	6,573.
b	Tax-exempt interest. Do not include on line 8a	
9a	Ordinary dividends. Attach Schedule B if required	3,313.
b	Qualified dividends	
10	Taxable refunds, credits, or offsets of state and local income taxes	0.
11	Alimony received	
12	Business income or (loss). Attach Schedule C or C-EZ	16,337.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>	48,963.
14	Other gains or (losses). Attach Form 4797	
15a	IRA distributions	
15b	Taxable amount	
16a	Pensions and annuities	
16b	Taxable amount	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	66,603.
18	Farm income or (loss). Attach Schedule F	
19	Unemployment compensation	
20a	Social security benefits	
20b	Taxable amount	
21	Other income. List type and amount	
22	Combine the amounts in the far right column for lines 7 through 21. This is your total income	255,020.

**Adjusted Gross Income**

Line	Description	Amount
23	Educator expenses	250.
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	
25	Health savings account deduction. Attach Form 8889	
26	Moving expenses. Attach Form 3903	
27	Deductible part of self-employment tax. Attach Schedule SE	1,154.
28	Self-employed SEP, SIMPLE, and qualified plans	
29	Self-employed health insurance deduction	
30	Penalty on early withdrawal of savings	
31a	Alimony paid	
31b	Recipient's SSN	
32	IRA deduction	
33	Student loan interest deduction	
34	Tuition and fees. Attach Form 8917	
35	Domestic production activities deduction. Attach Form 8903	
36	Add lines 23 through 35	1,404.
37	Subtract line 36 from line 22. This is your adjusted gross income	253,616.

**Tax and Credits**

Standard Deduction for -  
 • People who check any box on line 39a or 39b of who can be claimed as a dependent, see instructions.

• All others:  
 Single or Married filing separately, \$6,350  
 Married filing jointly or Qualifying widow(er), \$12,700  
 Head of household, \$9,350

38	Amount from line 37 (adjusted gross income)	38	253,616.
39a	Check <input type="checkbox"/> You were born before January 2, 1953, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1953, <input type="checkbox"/> Blind. Total boxes checked <input type="checkbox"/> 39a <input type="checkbox"/> 39b		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	55,478.
41	Subtract line 40 from line 38	41	198,138.
42	Exemptions. If line 38 is \$156,900 or less, multiply \$4,050 by the number on line 6d. Otherwise, see inst.	42	12,150.
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	185,988.
44	Tax. Check if any from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972 c <input type="checkbox"/>	44	32,747.
45	Alternative minimum tax. Attach Form 6251	45	0.
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	32,747.
48	Foreign tax credit. Attach Form 1116 if required	48	490.
49	Credit for child and dependent care expenses. Attach Form 2441	49	
50	Education credits from Form 8863, line 19	50	
51	Retirement savings contributions credit. Attach Form 8880	51	
52	Child tax credit. Attach Schedule 8812, if required	52	
53	Residential energy credits. Attach Form 5695	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input checked="" type="checkbox"/> 8801 c <input type="checkbox"/>	54	130.
55	Add lines 48 through 54. These are your total credits	55	620.
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	32,127.
57	Self-employment tax. Attach Schedule SE	57	2,308.
58	Unreported social security and Medicare tax from Form: a <input type="checkbox"/> 4137 b <input type="checkbox"/> 8919	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60a	Household employment taxes from Schedule H	60a	
b	First-time homebuyer credit repayment. Attach Form 5405 if required	60b	
61	Health care: Individual responsibility (see instructions) Full-year coverage <input checked="" type="checkbox"/>	61	
62	Taxes from: a <input type="checkbox"/> Form 8959 b <input checked="" type="checkbox"/> Form 8960 c <input type="checkbox"/> Inst.; enter code(s)	62	137.
63	Add lines 56 through 62. This is your total tax	63	34,572.

**Other Taxes****Payments**

If you have a qualifying child, attach Schedule EIC.

64	Federal income tax withheld from Forms W-2 and 1099	64	11,301.
65	2017 estimated tax payments and amount applied from 2016 return	65	33,255.
66a	Earned income credit (EIC)	66a	
b	Nontaxable combat pay election 66b		
67	Additional child tax credit. Attach Schedule 8812	67	
68	American opportunity credit from Form 8863, line 8	68	
69	Net premium tax credit. Attach Form 8962	69	
70	Amount paid with request for extension to file	70	11,000.
71	Excess social security and tier 1 RRTA tax withheld	71	
72	Credit for federal tax on fuels. Attach Form 4136	72	
73	Credits from Form: a <input type="checkbox"/> 2439 b <input type="checkbox"/> Reserved c <input type="checkbox"/> 8885 d <input type="checkbox"/>	73	
74	Add lines 64, 65, 66a, and 67 through 73. These are your total payments	74	55,556.

**Refund**

Direct deposit? See instructions.

75	If line 74 is more than line 63, subtract line 63 from line 74. This is the amount you overpaid	75	20,984.
76a	Amount of line 75 you want refunded to you. If Form 8888 is attached, check here	76a	
b	Routing number <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number <input type="text"/>		
77	Amount of line 75 you want applied to your 2018 estimated tax	77	20,984.
78	Amount you owe. Subtract line 74 from line 63. For details on how to pay, see instructions	78	
79	Estimated tax penalty (see instructions)	79	

**Third Party Designee**

Do you want to allow another person to discuss this return with the IRS (see instructions)? ☒ Yes. Complete below. ☐ No

**Sign Here**

Joint return? See instructions. Keep a copy for your records.

Designee's name **ROGER V. SHERMAN, CPA** Phone no. **850-434-2374** Personal identification number (PIN)

Your signature *[Signature]* Date **6/4/18** Your occupation **REAL ESTATE** Daytime phone number **572-1167**

Spouse's signature *[Signature]* Date **6/4/18** Spouse's occupation **TEACHER**

If the IRS sent you an identity Protection PIN, enter it here

**Paid Preparer Use Only**

Print/Type preparer's name **ROGER V. SHERMAN, CPA** Preparer's signature *[Signature]* Date **05/31/18** Check ☐ if self-employed PTIN

Firm's name **KANE & SHERMAN, P.A.** Firm's EIN **\*\*** Phone no. **(850) 434-2374**

Firm's address **1201 N. NINTH AVENUE PENSACOLA, FL 32501**

**SCHEDULE A**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Itemized Deductions**

► Go to [www.irs.gov/ScheduleA](http://www.irs.gov/ScheduleA) for instructions and the latest information.

► Attach to Form 1040.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see the instructions for line 28.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 07

Your social security number:

\*\*\* \*\*

GROVER C. ROBINSON IV & MARJILLA ROBINSON

<b>Medical and Dental Expenses</b>	Caution: Do not include expenses reimbursed or paid by others.		
1	Medical and dental expenses (see instructions)	1	
2	Enter amount from Form 1040, line 38	2	
3	Multiply line 2 by 7.5% (0.075)	3	
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4	
<b>Taxes You Paid</b>	5 State and local (check only one box):	5	5,410.
	a <input checked="" type="checkbox"/> Income taxes, or		
	b <input type="checkbox"/> General sales taxes		
6	Real estate taxes (see instructions)	6	6,420.
7	Personal property taxes	7	
8	Other taxes. List type and amount ►	8	
9	Add lines 5 through 8	9	11,830.
<b>Interest You Paid</b>	10 Home mortgage interest and points reported to you on Form 1098	10	9,146.
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►	11	
<b>Note:</b> Your mortgage interest deduction may be limited (see instructions).	12 Points not reported to you on Form 1098. See instructions for special rules	12	
	13 Mortgage insurance premiums (see instructions)	13	
	14 Investment interest. Attach Form 4952 if required. See instructions	14	
	15 Add lines 10 through 14	15	9,146.
<b>Gifts to Charity</b>	16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions	16	34,345.
	17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500	17	157.
	18 Carryover from prior year	18	
	19 Add lines 16 through 18	19	34,502.
<b>Casualty and Theft Losses</b>	20 Casualty or theft loss(es) other than net qualified disaster losses. Attach Form 4684 and enter the amount from line 18 of that form. See instructions	20	
<b>Job Expenses and Certain Miscellaneous Deductions</b>	21 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. See instructions. ►	21	
	22 Tax preparation fees	22	2,200.
	23 Other expenses - investment, safe deposit box, etc. List type and amount ► FROM K-1 - WESTERN GATE PROPERTIES 168.	23	168.
	24 Add lines 21 through 23	24	2,368.
	25 Enter amount from Form 1040, line 38	25	253,616.
	26 Multiply line 25 by 2% (0.02)	26	5,072.
	27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-	27	0.
<b>Other Miscellaneous Deductions</b>	28 Other - from list in instructions. List type and amount ►	28	
<b>Total Itemized Deductions</b>	29 Is Form 1040, line 38, over \$156,900? <input checked="" type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40. <input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.	29	55,478.
	30 If you elect to itemize deductions even though they are less than your standard deduction, check here		



**SCHEDULE B**  
(Form 1040A or 1040)

Department of the Treasury  
Internal Revenue Service (99)  
Name(s) shown on return

**Interest and Ordinary Dividends**

▶ Attach to Form 1040A or 1040.

▶ Go to [www.irs.gov/ScheduleB](http://www.irs.gov/ScheduleB) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 08

Your social security number

**GROVER C. ROBINSON IV & MARJILLA ROBINSON**

\*\*\* \*\*

**Part I**

**Interest**

- 1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see the instructions and list this interest first. Also, show that buyer's social security number and address ▶

**GEORGE GRACE**

**HANCOCK BANK**

**HANCOCK BANK**

**WES REEDER**

**PERSHING, LLC**

**FROM K-1 - WESTERN GATE PROPERTIES**

**Amount**

3,840.

398.

22.

2,293.

15.

5.

Note: If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.

- 2 Add the amounts on line 1 .....  
3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815 .....  
4 Subtract line 3 from line 2. Enter the result here and on Form 1040A, or Form 1040, line 8a ▶

2 6,573.

3

4 6,573.

Note: If line 4 is over \$1,500, you must complete Part III.

**Part II**

**Ordinary Dividends**

- 5 List name of payer ▶

**PERSHING, LLC**

**THE FIRST BANCSHARES INC.**

**Amount**

3,265.

48.

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.

- 6 Add the amounts on line 5. Enter the total here and on Form 1040A, or Form 1040, line 9a ▶

6 3,313.

Note: If line 6 is over \$1,500, you must complete Part III.

**Part III**

**Foreign Accounts and Trusts**

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

- 7a At any time during 2017, did you have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? See instructions

Yes No

X

If "Yes," are you required to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR), to report that financial interest or signature authority? See FinCEN Form 114 and its instructions for filing requirements and exceptions to those requirements

- b If you are required to file FinCEN Form 114, enter the name of the foreign country where the financial account is located ▶

- 8 During 2017, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?

If "Yes," you may have to file Form 3520. See instructions

X

FEIN/SSN:

730191 04-01-17

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

▶ Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.  
▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 09

Name of proprietor

Social security number (SSN)

GROVER C. ROBINSON IV

\*\*\*-\*\*-XXXX

A Principal business or profession, including product or service (see instructions)

B Enter code from instructions

OFFICES OF REAL ESTATE AGENTS & BROKERS

▶ 531210

C Business name. If no separate business name, leave blank.

D Employer ID number (EIN) (see instr.)

E Business address (including suite or room no.) ▶ 2268 LAVISTA AVENUE

City, town or post office, state, and ZIP code PENSACOLA, FL 32501

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

G Did you "materially participate" in the operation of this business during 2017? If "No," see instructions for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2017, check here ☐

I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part I Income**

1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>	1	23,265.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	23,265.
4	Cost of goods sold (from line 42)	4	
5	Gross profit. Subtract line 4 from line 3	5	23,265.
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7	Gross income. Add lines 5 and 6	7	23,265.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see instructions) STMT 8	9	2,675.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depreciation	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b	
17	Legal and professional services	17	600.	25	Utilities	25	
26				26	Wages (less employment credits)	26	
27				27 a	Other expenses (from line 48)	27a	3,653.
27				b	Reserved for future use	27b	

28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28	6,928.
29	Tentative profit or (loss). Subtract line 28 from line 7	29	16,337.

30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).

**Simplified method filers only:** enter the total square footage of: (a) your home: \_\_\_\_\_ and (b) the part of your home used for business: \_\_\_\_\_

Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30

31 Net profit or (loss). Subtract line 30 from line 29.

• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2.

(If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3.

• If a loss, you must go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2.

(If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

32a ☐ All investment is at risk.  
32b ☐ Some investment is not at risk.

31 16,337.

**Part III Cost of Goods Sold** (see instructions)

33	Method(s) used to value closing inventory:	a <input type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input type="checkbox"/> No		
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year)	► 05 / 15 / 00
44	Of the total number of miles you drove your vehicle during 2017, enter the number of miles you used your vehicle for:	
a	Business	5,000
b	Commuting	4,500
c	Other	7,500
45	Was your vehicle available for personal use during off-duty hours?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

DUES	440.
PAR	427.
PHONE	2,126.
LOOPNET & MLS	660.
48 Total other expenses. Enter here and on line 27a	3,653.

**SCHEDULE D**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Capital Gains and Losses**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

OMB No. 1545-0074

**2017**

Attachment  
Sequence No. **12**

Name(s) shown on return

Your social security number

GROVER C. ROBINSON IV & MARJILLA ROBINSON

\*\*\* \*\*

**Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less**

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.				
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>6</b> ( )
<b>7</b> Net short-term capital gain or (loss). Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2				<b>7</b>

**Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year**

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.				
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked	21.			21.
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				<b>11</b>
<b>SEE STATEMENT 9</b>				
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				<b>12</b> 48,942.
<b>13</b> Capital gain distributions				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions				<b>14</b> ( )
<b>15</b> Net long-term capital gain or (loss). Combine lines 8a through 14 in column (h). Then go to Part III on page 2				<b>15</b> 48,963.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2017

**Part III Summary**

16 Combine lines 7 and 15 and enter the result	16	48,963.
<ul style="list-style-type: none"> <li>If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below.</li> <li>If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22.</li> </ul>		
17 Are lines 15 and 16 <b>both</b> gains? <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18. <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.		
18 If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet	18	
19 If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet	19	
20 Are lines 18 and 19 <b>both</b> zero or blank? <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). <b>Don't</b> complete lines 21 and 22 below.  <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.		
21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the <b>smaller</b> of:  <ul style="list-style-type: none"> <li>The loss on line 16 or</li> <li>(\$3,000), or if married filing separately, (\$1,500)</li> </ul>	21	
<b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.		
22 Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42).  <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040 or Form 1040NR.		



# Qualified Dividends and Capital Gain Tax Worksheet - Line 44

Keep for Your Records

Name(s) shown on return  
**GROVER C. ROBINSON IV & MARJILLA ROBINSON**

Your SSN  
 \*\*\*-\*\*-\*\*\*\*

**Before you begin:**

- ✓ See the instructions for line 44 to see if you can use this worksheet to figure your tax.
- ✓ Before completing this worksheet, complete Form 1040 through line 43.
- ✓ If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on line 13 of Form 1040.

1. Enter the amount from Form 1040, line 43. However, if you are filing Form 2555 or 2555-EZ (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet	1.	<u>185,988.</u>
2. Enter the amount from Form 1040, line 9b*	2.	<u>3,313.</u>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	3.	<u>48,963.</u>
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040, line 13.		
4. Add lines 2 and 3	4.	<u>52,276.</u>
5. If filing Form 4952 (used to figure investment interest expense deduction), enter any amount from line 4g of that form. Otherwise, enter -0-	5.	<u>0.</u>
6. Subtract line 5 from line 4. If zero or less, enter -0-	6.	<u>52,276.</u>
7. Subtract line 6 from line 1. If zero or less, enter -0-	7.	<u>133,712.</u>
8. Enter:		
\$ 37,950 if single or married filing separately, \$ 75,900 if married filing jointly or qualifying widow(er), \$ 50,800 if head of household.	8.	<u>75,900.</u>
9. Enter the smaller of line 1 or line 8	9.	<u>75,900.</u>
10. Enter the smaller of line 7 or line 9	10.	<u>75,900.</u>
11. Subtract line 10 from line 9. This amount is taxed at 0%	11.	<u>0.</u>
12. Enter the smaller of line 1 or line 6	12.	<u>52,276.</u>
13. Enter the amount from line 11	13.	<u>0.</u>
14. Subtract line 13 from line 12	14.	<u>52,276.</u>
15. Enter:		
\$ 418,400 if single, \$ 235,350 if married filing separately, \$ 470,700 if married filing jointly or qualifying widow(er), \$ 444,550 if head of household.	15.	<u>470,700.</u>
16. Enter the smaller of line 1 or line 15	16.	<u>185,988.</u>
17. Add lines 7 and 11	17.	<u>133,712.</u>
18. Subtract line 17 from line 16. If zero or less, enter -0-	18.	<u>52,276.</u>
19. Enter the smaller of line 14 or line 18	19.	<u>52,276.</u>
20. Multiply line 19 by 15% (0.15)	20.	<u>7,841.</u>
21. Add lines 11 and 19	21.	<u>52,276.</u>
22. Subtract line 21 from line 12	22.	<u>0.</u>
23. Multiply line 22 by 20% (0.20)	23.	<u>0.</u>
24. Figure the tax on the amount on line 7. If the amount on line 7 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 7 is \$100,000 or more, use the Tax Computation Worksheet	24.	<u>24,906.</u>
25. Add lines 20, 23, and 24	25.	<u>32,747.</u>
26. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet	26.	<u>38,961.</u>
27. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 25 or 26. Also include this amount on Form 1040, line 44. If you are filing Form 2555 or 2555-EZ, don't enter this amount on Form 1040, line 44. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet	27.	<u>32,747.</u>

\*If you are filing Form 2555 or 2555-EZ, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.



## SCHEDULE E

(Form 1040)

## Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2017

Attachment  
Sequence No. 13Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

Name(s) shown on return

Your social security number

GROVER C. ROBINSON IV &amp; MARJILLA ROBINSON

\*\*\*-\*\*-\*\*\*\*

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ NoB If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A 301 E. CERVANTES, PENSACOLA, FL 32503

B 3200 S. HWY 95-A, PENSACOLA, FL 32533

C 453 VAN PELT LANE, PENSACOLA, FL 32505

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	4		A 365		<input type="checkbox"/>
B	4		B 365		<input type="checkbox"/>
C	4		C 365		<input type="checkbox"/>

## Type of Property:

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
 2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3	36,178.	57,604.	36,582.
4 Royalties received	4			

## Expenses:

5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7	40.	2,189.	2,189.
8 Commissions	8		900.	5,220.
9 Insurance	9		3,607.	3,322.
10 Legal and other professional fees	10	925.		
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14		3,937.	7,403.
15 Supplies	15			
16 Taxes	16	5,629.	10,084.	6,241.
17 Utilities	17	441.	643.	181.
18 Depreciation expense or depletion	18	1,197.	11,380.	13,553.
19 Other (list) ▶ STMT 10	19	2,855.		
20 Total expenses. Add lines 5 through 19	20	11,087.	32,740.	38,109.
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	25,091.	24,864.	-1,527.
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			1,527.

23a Total of all amounts reported on line 3 for all rental properties	23a	
b Total of all amounts reported on line 4 for all royalty properties	23b	
c Total of all amounts reported on line 12 for all properties	23c	
d Total of all amounts reported on line 18 for all properties	23d	
e Total of all amounts reported on line 20 for all properties	23e	

24 Income. Add positive amounts shown on line 21. Do not include any losses	24	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2017

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ Attach to Form 1040, 1040NR, or Form 1041.

▶ Go to [www.irs.gov/ScheduleE](http://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

GROVER C. ROBINSON IV & MARJILLA ROBINSON

\*\*\*-\*\*-\*\*\*\*

**Part I** **Income or Loss From Rental Real Estate and Royalties** Note: If you are in the business of renting personal property, use Schedule C or C-EZ (see instructions). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) ☒ Yes ☐ No  
B If "Yes," did you or will you file required Forms 1099? ☒ Yes ☐ No

1a Physical address of each property (street, city, state, ZIP code)

A CHEVRON, PO BOX 6043, SAN RAMON, CA 94583

B

C

1b	Type of Property (from list below)	2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A	6		A		<input type="checkbox"/>
B			B		<input type="checkbox"/>
C			C		<input type="checkbox"/>

**Type of Property:**

- 1 Single Family Residence    3 Vacation/Short-Term Rental    5 Land    7 Self-Rental  
2 Multi-Family Residence    4 Commercial    6 Royalties    8 Other (describe)

Income:	Properties:	A	B	C
3 Rents received	3			
4 Royalties received	4	73.		
<b>Expenses:</b>				
5 Advertising	5			
6 Auto and travel (see instructions)	6			
7 Cleaning and maintenance	7			
8 Commissions	8			
9 Insurance	9			
10 Legal and other professional fees	10			
11 Management fees	11			
12 Mortgage interest paid to banks, etc. (see instructions)	12			
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16	6.		
17 Utilities	17			
18 Depreciation expense or depletion	18			
19 Other (list) ▶ STMT 11	19	9.		
20 Total expenses. Add lines 5 through 19	20	15.		
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198	21	58.		
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)	22			
23a Total of all amounts reported on line 3 for all rental properties	23a	130,364.		
b Total of all amounts reported on line 4 for all royalty properties	23b	73.		
c Total of all amounts reported on line 12 for all properties	23c			
d Total of all amounts reported on line 18 for all properties	23d	26,130.		
e Total of all amounts reported on line 20 for all properties	23e	81,951.		
24 Income. Add positive amounts shown on line 21. Do not include any losses	24		50,013.	
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25		1,527.	
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2	26		48,486.	

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Schedule E (Form 1040) 2017

Name(s) shown on return. Do not enter name and social security number if shown on page 1.

Your social security number

\*\*\*-\*\*-

GROVER C. ROBINSON IV &amp; MARJILLA ROBINSON

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II Income or Loss From Partnerships and S Corporations** Note: If you report a loss from an at-risk activity for which any amount is not at risk, you must check column (e) on line 28 and attach Form 6198. See instructions.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk, excess farm loss, or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No  
If you answered "Yes," see instructions before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	COLLEGE OFFICE PARK LLC	P			
B	ROBINSON RENTAL, LLC	P			
C	SECTION 754 DEPRECIATION	P			
D	WESTERN GATE PROPERTIES	S			

Passive Income and Loss			Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1	
A				3,057.	
B				12,078.	
C		2,456.			
D				12,043.	
29a Totals				27,178.	
b Totals		2,456.			
30 Add columns (g) and (j) of line 29a				27,178.	30
31 Add columns (f), (h), and (i) of line 29b				(2,456.)	31
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				24,722.	32

**Part III Income or Loss From Estates and Trusts**

33	(a) Name		(b) Employer identification number	
A	J.F.B. LOWREY & ELOISE RUSSELL LOWREY			
B	TRUST		**-***5579	
Passive Income and Loss			Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B	6,605.			
34a	Totals			
b	Totals	6,605.		
35	Add columns (d) and (f) of line 34a			35
36	Add columns (c) and (e) of line 34b			36 ( 6,605. )
37	Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37 -6,605.

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder**

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

**Part V Summary**

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17, or Form 1040NR, line 18	41	66,603.
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code V; and Schedule K-1 (Form 1041), box 14, code F (see instructions)	42	
43	Reconciliation for real estate professionals. If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040 or Form 1040NR from all rental real estate activities in which you materially participated under the passive activity loss rules	43	73,150.

STATEMENT 12

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2017

**SCHEDULE E**

Name GROVER C. ROBINSON IV

Partnership ROBINSON RENTAL, LLC

PARTNERSHIP

SSN/EIN

\*\*\*-\*\*-\*\*\*\*

TAXPAYER

ID

\*\*-\*\*\*\*

MATERIAL PARTICIPATING REAL E								K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return	
SCHEDULE E, PAGE 2																
Ordinary business income (loss) .....																
Rental real estate income (loss) .....								12,078.								
Other net rental income (loss) .....																
Intangible drilling costs/dry hole costs .....																
Self-charged passive interest expense .....																
Guaranteed payments .....																
Section 179 and carryover .....																
Disallowed section 179 expense .....																
Excess farm loss .....																
Net income (loss) .....								12,078.							12,078.	
First passive other .....																
Second passive other .....																
Cost depletion .....																
Percentage depletion .....																
Depletion carryover .....																
Disallowed due to 65% limitation .....																
Unreimbursed expenses (nonpassive) .....																
Nonpassive other .....																
Total Schedule E (page 2) .....								12,078.							12,078.	
FORM 4797																
Section 1231 gain (loss) .....																
Section 179 recapture on disposition .....																
SCHEDULE D																
Net short-term cap. gain (loss) .....																
Net long-term cap. gain (loss) .....																
Section 1256 contracts & straddles .....																
FORM 4952																
Investment interest expense - Sch. A .....																
Other net investment income .....																
ITEMIZED DEDUCTIONS																
Charitable contributions .....																
Deductions related to portfolio income .....																
Other .....																

INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2017

SCHEDULE E

Name GROVER C. ROBINSON IV  
Passthrough ROBINSON RENTAL, LLC  
PARTNERSHIP

SSN/EIN

\*\*\*-\*\*-\*\*\*\*

TAXPAYER

ID

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86	224.							224.
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

SCHEDULE E

Name GROVER C. ROBINSON IV

SSN/EIN \*\*\*-\*\*-\*\*\*\*

Passthrough WESTERN GATE PROPERTIES

ID

TAXPAYER

MATERIAL PARTICIPATING REAL E	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	12,043.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs .....								
Self-charged passive interest expense .....								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	12,043.							12,043.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive) .....								
Nonpassive other .....								
Total Schedule E (page 2) .....	12,043.							12,043.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition .....								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A .....								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income .....	168.							168.
Other .....								

**INCOME FROM PASSTHROUGH STATEMENT, PAGE 2**

2017

**SCHEDULE E**

Name GROVER C. ROBINSON IV

Passthrough WESTERN GATE PROPERTIES

S CORPORATION

SSN/EIN

TAXPAYER

ID

	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>INTEREST AND DIVIDENDS</b>								
Interest income	5.							5.
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
<b>FORM 6251</b>								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								
Other								
<b>MISCELLANEOUS</b>								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

2017

SCHEDULE E

Name GROVER C. ROBINSON IV  
 Passthrough J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST - ALATRUST, I  
 ESTATE OR TRUST

SSN/EIN

\*\*\*-\*\*-\*\*\*\*

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss)								
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Excess farm loss								
Net income (loss)								
First passive other	-6,605.							-6,605.
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	-6,605.							-6,605.
<b>FORM 4797</b>								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss)								
Net long-term cap. gain (loss)	48,942.							48,942.
Section 1256 contracts & straddles								
<b>FORM 4952</b>								
Investment interest expense - Sch. A								
Other net investment income								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions								
Deductions related to portfolio income								
Other								



INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

SCHEDULE E

Name GROVER C. ROBINSON IV

Passthrough J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST - ALATRUST, I

ESTATE OR TRUST

SSN/EIN

\*\*\*-\*\*-\*\*\*\*

TAXPAYER

OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
INTEREST AND DIVIDENDS								
Interest income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment	736.							736.
Depletion (other than oil)								
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages								
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								

SPOUSE

K-1 Input		Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
<b>SCHEDULE E, PAGE 2</b>								
Ordinary business income (loss) .....								
Rental real estate income (loss) .....	3,057.							
Other net rental income (loss) .....								
Intangible drilling costs/dry hole costs .....								
Self-charged passive interest expense .....								
Guaranteed payments .....								
Section 179 and carryover .....								
Disallowed section 179 expense .....								
Excess farm loss .....								
Net income (loss) .....	3,057.							3,057.
First passive other .....								
Second passive other .....								
Cost depletion .....								
Percentage depletion .....								
Depletion carryover .....								
Disallowed due to 65% limitation .....								
Unreimbursed expenses (nonpassive) .....								
Nonpassive other .....	-2,456.							-2,456.
Total Schedule E (page 2) .....	601.							601.
<b>FORM 4797</b>								
Section 1231 gain (loss) .....								
Section 179 recapture on disposition .....								
<b>SCHEDULE D</b>								
Net short-term cap. gain (loss) .....								
Net long-term cap. gain (loss) .....								
Section 1256 contracts & straddles .....								
<b>FORM 4952</b>								
Investment interest expense - Sch. A .....								
Other net investment income .....								
<b>ITEMIZED DEDUCTIONS</b>								
Charitable contributions .....								
Deductions related to portfolio income .....								
Other .....								



## COMMERCIAL RENTAL - 301 E. CERVANTES

(D) - Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2017 DEPRECIATION AND AMORTIZATION REPORT

COMMERCIAL RENTAL - 3200 S. HWY 95-A,

SCHEDULE E- 3

Asset No.	Description	Date Acquired	Method	Life	C o n v	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
7	BUILDING - 3200 S. HWY 95-A	12/19/08	SL	39.00	MM	17	393,750.				393,750.	81,189.		10,096.	91,285.
8	LAND - 3200 S. HWY 95-A	12/19/08	L		HY		131,250.				131,250.			0.	0.
12	CARPET	03/08/13	200DE	5.00	HY	17	2,041.			1,021.	1,020.	844.		117.	961.
13	CARPET	12/16/15	200DE	5.00	MC	17	1,025.			513.	512.	220.		117.	337.
14	ER ROOF COATING SYSTEM	10/23/15	SL	39.00	MM	17	24,485.				24,485.	758.		628.	1,386.
15	CARPET	03/29/16	200DE	5.00	HY	17	2,025.			1,013.	1,012.	202.		324.	526.
16	5 TON HEAT PUMP	05/24/17	SL	39.00	MM	19T	6,100.				6,100.			98.	98.
	TOTAL SCH E DEPRECIATION						560,676.			2,547.	558,129.	83,213.		11,380.	94,593.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						554,576.		0.	2,547.	552,029.	83,213.			94,495.
	ACQUISITIONS						6,100.		0.	0.	6,100.	0.			98.
	DISPOSITIONS						0.		0.	0.	0.	0.			0.
	ENDING BALANCE						560,676.		0.	2,547.	558,129.	83,213.			94,593.

## COMMERCIAL RENTAL - 453 VAN PELT LANE,

[illegible]

(D) · Asset disposed

\* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

**SCHEDULE SE**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Self-Employment Tax**

► Go to [www.irs.gov/ScheduleSE](http://www.irs.gov/ScheduleSE) for instructions and the latest information.  
► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. 17

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of  
person with self-employment  
income

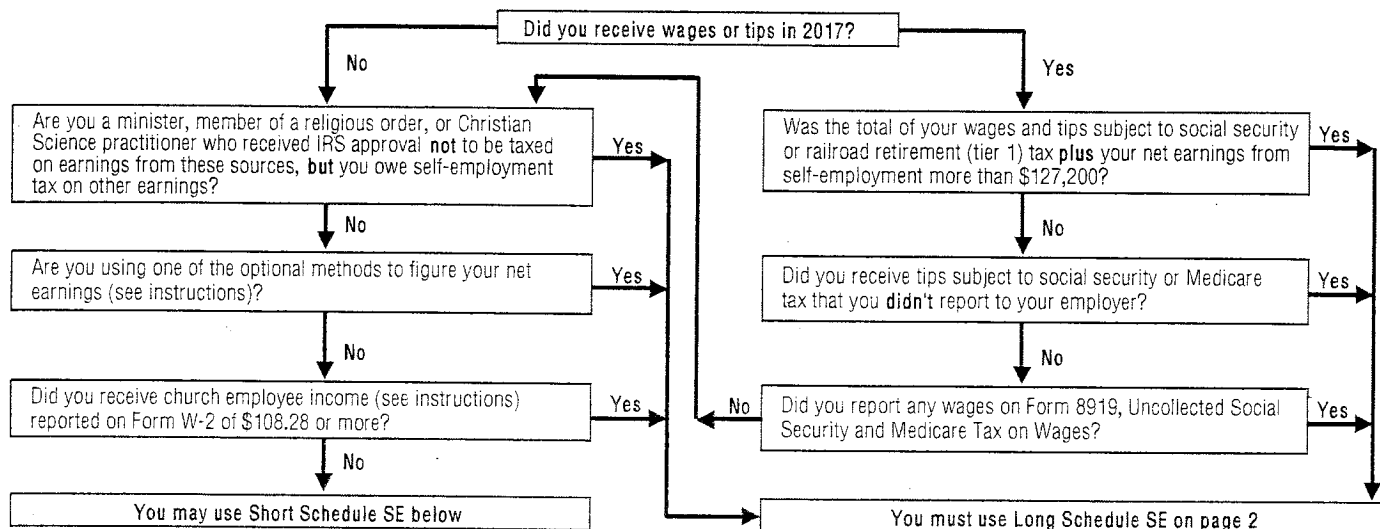
GROVER C. ROBINSON IV

\*\*\* \*\*

Before you begin: To determine if you must file Schedule SE, see the instructions.

**May I Use Short Schedule SE or Must I Use Long Schedule SE?**

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



**Section A-Short Schedule SE. Caution:** Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a	
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Z	1b	
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2	16,337.
3 Combine lines 1a, 1b, and 2	3	16,337.
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b	4	15,087.
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
5 Self-employment tax. If the amount on line 4 is: • \$127,200 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Form 1040, line 57, or Form 1040NR, line 55 • More than \$127,200, multiply line 4 by 2.9% (0.029). Then, add \$15,772.80 to the result. Enter the total here and on Form 1040, line 57, or Form 1040NR, line 55	5	2,308.
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Form 1040, line 27, or Form 1040NR, line 27	6	1,154.

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule SE (Form 1040) 2017

Form **6251**Department of the Treasury  
Internal Revenue Service (99)**Alternative Minimum Tax - Individuals**► Go to [www.irs.gov/Form6251](http://www.irs.gov/Form6251) for instructions and the latest information.

► Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

**2017**  
Attachment  
Sequence No. **32**

Name(s) shown on Form 1040 or Form 1040NR

Your social security number

\*\*\* \*\*

**GROVER C. ROBINSON IV & MARJILLA ROBINSON****Part I Alternative Minimum Taxable Income**

1 If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)	1	198,138.
2 Reserved for future use	2	
3 Taxes from Schedule A (Form 1040), line 9	3	11,830.
4 Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line	4	
5 Miscellaneous deductions from Schedule A (Form 1040), line 27	5	
6 If Form 1040, line 38, is \$156,900 or less, enter -0-. Otherwise, see instructions	6	0.
7 Tax refund from Form 1040, line 10 or line 21	7	
8 Investment interest expense (difference between regular tax and AMT)	8	
9 Depreciation (difference between regular tax and AMT)	9	
10 Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11 Alternative tax net operating loss deduction	11	
12 Interest from specified private activity bonds exempt from the regular tax	12	
13 Qualified small business stock, see instructions	13	
14 Exercise of incentive stock options (excess of AMT income over regular tax income)	14	
15 Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	15	736.
16 Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	16	
17 Disposition of property (difference between AMT and regular tax gain or loss)	17	
18 Depreciation on assets placed in service after 1986 (difference between regular tax and AMT) <b>STMT 16</b>	18	240.
19 Passive activities (difference between AMT and regular tax income or loss) <b>SEE STATEMENT 14</b>	19	0.
20 Loss limitations (difference between AMT and regular tax income or loss)	20	
21 Circulation costs (difference between regular tax and AMT)	21	
22 Long-term contracts (difference between AMT and regular tax income)	22	
23 Mining costs (difference between regular tax and AMT)	23	
24 Research and experimental costs (difference between regular tax and AMT)	24	
25 Income from certain installment sales before January 1, 1987	25	
26 Intangible drilling costs preference	26	
27 Other adjustments, including income-based related adjustments	27	
28 <b>Alternative minimum taxable income.</b> Combine lines 1 through 27. (If married filing separately and line 28 is more than \$249,450, see instructions.)	28	210,944.

**Part II Alternative Minimum Tax (AMT)**

29 Exemption. (If you were under age 24 at the end of 2017, see instructions.)		
IF your filing status is... AND line 28 is not over... THEN enter on line 29...		
Single or head of household \$120,700 \$54,300		
Married filing jointly or qualifying widow(er) 160,900 84,500		
Married filing separately 80,450 42,250 <b>STMT 15</b>	29	71,989.
If line 28 is over the amount shown above for your filing status, see instructions.		
30 Subtract line 29 from line 28. If more than zero, go to line 31. If zero or less, enter -0- here and on lines 31, 33, and 35, and go to line 34	30	138,955.
31 • If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter. • If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on page 2 and enter the amount from line 64 here. • All others: If line 30 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 30 by 26% (0.26). Otherwise, multiply line 30 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result.	31	30,378.
32 Alternative minimum tax foreign tax credit (see instructions)	32	490.
33 Tentative minimum tax. Subtract line 32 from line 31	33	29,888.
34 Add Form 1040, line 44 (minus any tax from Form 4972), and Form 1040, line 46. Subtract from the result any foreign tax credit from Form 1040, line 48. If you used Sch J to figure your tax on Form 1040, line 44, refigure that tax without using Schedule J before completing this line (see instructions)	34	32,257.
35 <b>AMT.</b> Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	0.



**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 31 or by the Foreign Earned Income Tax Worksheet in the instructions.

36	Enter the amount from Form 6251, line 30. If you are filing Form 2555 or 2555-EZ, enter the amount from line 3 of the worksheet in the instructions for line 31	36	138,955.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	37	52,276.
38	Enter the amount from Schedule D (Form 1040), line 19 (as figured for the AMT, if necessary) (see instructions). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the <b>smaller</b> of that result or the amount from line 10 of the Schedule D Tax Worksheet (as figured for the AMT, if necessary). If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	39	52,276.
40	Enter the <b>smaller</b> of line 36 or line 39	40	52,276.
41	Subtract line 40 from line 36	41	86,679.
42	If line 41 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 41 by 26% (0.26). Otherwise, multiply line 41 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	42	22,537.
43	Enter: <ul style="list-style-type: none"> <li>• \$75,900 if married filing jointly or qualifying widow(er),</li> <li>• \$37,950 if single or married filing separately, or</li> <li>• \$50,800 if head of household.</li> </ul>	43	75,900.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet in the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or 2555-EZ, see instructions for the amount to enter	44	133,712.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	0.
46	Enter the <b>smaller</b> of line 36 or line 37	46	52,276.
47	Enter the <b>smaller</b> of line 45 or line 46. This amount is taxed at 0%	47	0.
48	Subtract line 47 from line 46	48	52,276.
49	Enter: <ul style="list-style-type: none"> <li>• \$418,400 if single</li> <li>• \$235,350 if married filing separately</li> <li>• \$470,700 if married filing jointly or qualifying widow(er)</li> <li>• \$444,550 if head of household</li> </ul>	49	470,700.
50	Enter the amount from line 45	50	0.
51	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 19 of the Schedule D Tax Worksheet, whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter the amount from Form 1040, line 43; if zero or less, enter -0-. If you are filing Form 2555 or Form 2555-EZ, see instructions for the amount to enter	51	133,712.
52	Add line 50 and line 51	52	133,712.
53	Subtract line 52 from line 49. If zero or less, enter -0-	53	336,988.
54	Enter the <b>smaller</b> of line 48 or line 53	54	52,276.
55	Multiply line 54 by 15% (0.15)	55	7,841.
56	Add lines 47 and 54	56	52,276.
	If lines 56 and 36 are the same, skip lines 57 through 61 and go to line 62. Otherwise, go to line 57.		
57	Subtract line 56 from line 46	57	0.
58	Multiply line 57 by 20% (0.20)	58	
	If line 38 is zero or blank, skip lines 59 through 61 and go to line 62. Otherwise, go to line 59.		
59	Add lines 41, 56, and 57	59	
60	Subtract line 59 from line 36	60	
61	Multiply line 60 by 25% (0.25)	61	
62	Add lines 42, 55, 58, and 61	62	30,378.
63	If line 36 is \$187,800 or less (\$93,900 or less if married filing separately), multiply line 36 by 26% (0.26). Otherwise, multiply line 36 by 28% (0.28) and subtract \$3,756 (\$1,878 if married filing separately) from the result	63	36,128.
64	Enter the <b>smaller</b> of line 62 or line 63 here and on line 31. If you are filing Form 2555 or 2555-EZ, do not enter this amount on line 31. Instead, enter it on line 4 of the worksheet in the instructions for line 31	64	30,378.

# ALTERNATIVE MINIMUM TAX RECONCILIATION REPORT

Name(s)		Adjustment				Social Security Number	
GROVER C. ROBINSON IV & MARJILLA ROBINSON						*** - **	
Form Name	Description	Income	Form 6251, Line 17	Form 6251, Line 18	Form 6251, Line 19	Form 6251, Line 20	Form 6251 Other Adjustment
K1 -	ROBINSON RENTAL, LLC						
	* REGULAR INCOME	12,078.					
	DEPR ADJ	224.		224.			
	* AMT NET INCOME	12,302.		224.			
K1 -	COLLEGE OFFICE PARK LL						
	C						
	* REGULAR INCOME	601.					
	DEPR ADJ	16.		16.			
	* AMT NET INCOME	617.		16.			
D -	J.F.B. LOWREY & ELOISE						
	RUSSELL LOWREY TRUST						
	* REGULAR INCOME	48,942.					
	* AMT NET INCOME	48,942.					
K1 -	J.F.B. LOWREY & ELOISE						
	RUSSELL LOWREY TRUST						
	* REGULAR INCOME	-6,605.					
	FORM 1041, LINE 16	736.					736.
	* AMT NET INCOME	-5,869.					
	** TOTAL ADJ & PREF **			240.			736.

ALTERNATIVE MINIMUM TAX DEPRECIATION REPORT

Asset No.	Description	Date Acquired	AMT Method	AMT Life	AMT Cost Or Basis	AMT Accumulated	Regular Depreciation	AMT Depreciation	AMT Adjustment
	COMMERCIAL RENTAL - 301 E. CERVANTES, PENSACOL								
5	BUILDING - 301 E. CERVANTES	030101SL	39.00		44,200.	17,988.	1,133.	1,133.	0.
11	A/C UNIT	092708SL	39.00		2,500.	531.	64.	64.	0.
	** SUBTOTAL **				46,700.	18,519.	1,197.	1,197.	0.
	COMMERCIAL RENTAL - 3200 S. HWY 95-A, PENSACOL								
7	BUILDING - 3200 S. HWY 95-A	121908SL	39.00		393,750.	81,189.	10,096.	10,096.	0.
12	CARPET	030813200DB	5.00		2,041.	844.	117.	117.	0.
13	CARPET	121615200DB	5.00		1,025.	220.	117.	117.	0.
14	ER ROOF COATING SYSTEM	102315SL	39.00		24,485.	758.	628.	628.	0.
15	CARPET	032916200DB	5.00		2,025.	202.	324.	324.	0.
16	5 TON HEAT PUMP	052417SL	39.00		6,100.	0.	98.	98.	0.
	** SUBTOTAL **				429,426.	83,213.	11,380.	11,380.	0.
	COMMERCIAL RENTAL - 453 VAN PELT LANE, PENSACO								
9	BUILDING - 453 VAN PELT LANE	121908SL	39.00		231,250.	47,679.	5,929.	5,929.	0.
19	CARPET & VCT VINYL	040717200DB	5.00		4,958.	0.	2,975.	2,975.	0.
20	INTERIOR RENOVATIONS	041417SL	15.00		8,998.	0.	4,649.	4,649.	0.
	** SUBTOTAL **				245,206.	47,679.	13,553.	13,553.	0.
	*** GRAND TOTAL ***				721,332.	149,411.	26,130.	26,130.	0.

Form **8889**Department of the Treasury  
Internal Revenue Service**Health Savings Accounts (HSAs)**

▶ Attach to Form 1040 or Form 1040NR.

▶ Go to [www.irs.gov/Form8889](http://www.irs.gov/Form8889) for instructions and the latest information.

OMB No. 1545-0074

**2017**Attachment  
Sequence No. 52

Name(s) shown on Form 1040 or Form 1040NR

GROVER C. ROBINSON IV

Social security number of HSA  
beneficiary. If both spouses have  
HSAs, see instructions ▶

\*\*\* - \*\* -

**Before you begin:** Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.**Part I HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2017 (see instructions)	<input type="checkbox"/> Self-only <input checked="" type="checkbox"/> Family	
2	HSA contributions you made for 2017 (or those made on your behalf), including those made from January 1, 2018, through April 17, 2018, that were for 2017. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)	2	
3	If you were under age 55 at the end of 2017, and on the first day of <b>every</b> month during 2017, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,400 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter	3	6,750.
4	Enter the amount you and your employer contributed to your Archer MSAs for 2017 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2017, also include any amount contributed to your spouse's Archer MSAs	4	
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	6,750.
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2017, see the instructions for the amount to enter	6	6,750.
7	If you were age 55 or older at the end of 2017, married, and you or your spouse had family coverage under an HDHP at any time during 2017, enter your additional contribution amount (see instructions)	7	
8	Add lines 6 and 7	8	6,750.
9	Employer contributions made to your HSAs for 2017	9	6,750.
10	Qualified HSA funding distributions	10	
11	Add lines 9 and 10	11	6,750.
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	0.
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25	13	
Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

**Part II HSA Distributions.** If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2017 from all HSAs (see instructions)	14a	3,557.
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions)	14b	
c	Subtract line 14b from line 14a	14c	3,557.
15	Qualified medical expenses paid using HSA distributions (see instructions)	15	3,557.
16	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount	16	0.
17a	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here ▶ <input type="checkbox"/>		
b	<b>Additional 20% tax</b> (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HSA" and the amount on the line next to the box	17b	

**Part III** **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18 Last-month rule .....	18	
19 Qualified HSA funding distribution .....	19	
20 <b>Total income.</b> Add lines 18 and 19. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount .....	20	
21 <b>Additional tax.</b> Multiply line 20 by 10% (0.10). Include this amount in the total on Form 1040, line 62, or Form 1040NR, line 60. Check box c on Form 1040, line 62, or box b on Form 1040NR, line 60. Enter "HDHP" and the amount on the line next to the box .....	21	

Form 8889 (2017)

Form **8960****Net Investment Income Tax -  
Individuals, Estates, and Trusts**

OMB No. 1545-2227

**2017**Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Go to [www.irs.gov/Form8960](http://www.irs.gov/Form8960) for instructions and the latest information.Attachment  
Sequence No. 72

Name(s) shown on your tax return

Your social security number or EIN

**GROVER C. ROBINSON IV & MARJILLA ROBINSON**

\*\*\*-\*\*-\*\*\*\*

<b>Part I</b>	<b>Investment Income</b>	<input type="checkbox"/> Section 6013(g) election (see instructions)
		<input type="checkbox"/> Section 6013(h) election (see instructions)
		<input type="checkbox"/> Regulations section 1.1411-10(g) election (see instructions)

1	Taxable interest (see instructions)	1	6,573.
2	Ordinary dividends (see instructions)	2	3,313.
3	Annuities (see instructions)	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (see instructions)	4a	66,603.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business (see instructions) <b>STATEMENT 17</b>	4b	-73,150.
c	Combine lines 4a and 4b	4c	-6,547.
5a	Net gain or loss from disposition of property (see instructions)	5a	48,963.
b	Net gain or loss from disposition of property that is not subject to net investment income tax (see instructions)	5b	
c	Adjustment from disposition of partnership interest or S corporation stock (see instructions)	5c	
d	Combine lines 5a through 5c	5d	48,963.
6	Adjustments to investment income for certain CFCs and PFICs (see instructions)	6	
7	Other modifications to investment income (see instructions)	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	52,302.

**Part II Investment Expenses Allocable to Investment Income and Modifications**

9a	Investment interest expenses (see instructions)	9a	
b	State, local, and foreign income tax (see instructions)	9b	2,287.
c	Miscellaneous investment expenses (see instructions)	9c	
d	Add lines 9a, 9b, and 9c	9d	2,287.
10	Additional modifications (see instructions)	10	
11	Total deductions and modifications. Add lines 9d and 10	11	2,287.

**Part III Tax Computation**

12	Net investment income. Subtract Part II, line 11 from Part I, line 8. Individuals complete lines 13-17. Estates and trusts complete lines 18a-21. If zero or less, enter -0-	12	50,015.
<b>Individuals:</b>			
13	Modified adjusted gross income (see instructions)	13	253,616.
14	Threshold based on filing status (see instructions)	14	250,000.
15	Subtract line 14 from line 13. If zero or less, enter -0-	15	3,616.
16	Enter the smaller of line 12 or line 15	16	3,616.
17	Net investment income tax for individuals. Multiply line 16 by 3.8% (.038). Enter here and include on your tax return (see instructions)	17	137.
<b>Estates and Trusts:</b>			
18a	Net investment income (line 12 above)	18a	
b	Deductions for distributions of net investment income and deductions under section 642(c) (see instructions)	18b	
c	Undistributed net investment income. Subtract line 18b from 18a (see instructions). If zero or less, enter -0-	18c	
19a	Adjusted gross income (see instructions)	19a	
b	Highest tax bracket for estates and trusts for the year (see instructions)	19b	
c	Subtract line 19b from line 19a. If zero or less, enter -0-	19c	
20	Enter the smaller of line 18c or line 19c	20	
21	Net investment income tax for estates and trusts. Multiply line 20 by 3.8% (.038). Enter here and include on your tax return (see instructions)	21	

LHA For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8960 (2017)

**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet**

Keep for Your Records

**Part I - Application of Section 67 to Deductions Properly Allocable to Investment Income**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

Description	Line	Amount
(a) FROM K-1 - WESTERN GATE		
(b) PROPERTIES	9C	168.

2. Enter the total of all items listed in line 1 ..... 2. 168.
3. Enter the amount of all Miscellaneous Itemized Deductions after the application of the section 67 limitation (Schedule A (Form 1040), line 27) ..... 3. 0.
4. Enter the lesser of the total reported on line 2 or line 3 ..... 4. 0.

**Part II - Application of Section 67 Limitation to Specific Deductions**

(A) Reenter the amounts and descriptions from Part I, line 1.			(B) IF line 3 is less than line 2, THEN divide line 3 by line 2 AND enter the amount in column (B). IF amounts reported on Part I, lines 2 and 4 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B).	
Description	Line	Amount				
(a) _____	_____	_____	X	_____	=	_____
(b) _____	_____	_____	X	_____	=	_____

**TIP**

**Individuals** - Use the amounts in column (C) on Part III, line 1, to determine the amount of these deductions that are allowable after the application of the section 68 limitation.

**Estates or trusts** - Enter the amounts in column (C) in the appropriate location on lines 9 and 10. Don't complete Parts III or IV of this worksheet.

**Lines 9 and 10 - Application of Itemized Deduction Limitations on Deductions Properly Allocable to Investment Income Worksheet - continued**

Keep for Your Records

**Part III - Application of Section 68 to deductions properly allocable to investment income (Individuals Only)**

1. Enter the amount of Miscellaneous Itemized Deductions properly allocable to investment income from column (C) of Part II:

	Description	Line	Amount
(a)			
(b)			

2. Enter the amount of state, local, and foreign income taxes that are properly allocable to investment income ..... 2. 2,287.

3. Enter the amounts of other Itemized Deductions subject to the section 68 limitation and properly allocable to investment income before any itemized deduction limitations (Description and Form 8960 line number where they'll be reported):

	Description	Line	Amount
(a)			
(b)			

4. Enter the total deductions properly allocable to investment income subject to the section 68 limitation. Enter the sum of lines 1 through 3 ..... 4. 2,287.

5. Enter the amount of total itemized deductions reported on Form 1040 ..... 5. 55,478.

6. Enter all other itemized deductions allowed but not subject to the section 68 deduction limitation:

- (a) Investment Interest Expense .....  
 (b) Casualty Losses (other than losses described in section 165(c)(1)) .....  
 (c) Medical Expenses .....  
 (d) Gambling Losses .....  
 (e) Total of lines 6(a) through 6(d) ..... 6e. \_\_\_\_\_

7. Subtract line 6e from line 5 ..... 7. 55,478.

8. Enter the lesser of line 7 or line 4 ..... 8. 2,287.

**TIP**

*This is the amount of itemized deductions that are properly allocable to investment income after the application of the sections 67 and 68 deduction limitations. Use Part IV of this worksheet to reconcile this amount to the individual deduction amounts reported on Form 8960, lines 9 and 10.*

**Part IV - Reconciliation of Schedule A Deductions to Form 8960, lines 9 and 10 (Individuals Only)**

		(B) IF Part III, line 8 is less than Part III, line 4, THEN divide line 8 by line 4 AND enter the amount in column (B). IF the amounts reported on Part III, lines 4 and 8 are equal, THEN enter 1.00 in column (B).		(C) Multiply the individual amounts in column (A) by the amount in column (B). Enter these amounts in the appropriate location on lines 9 and 10.	
(A) Reenter the amounts and descriptions from Part III, lines 1 - 3.					
Miscellaneous Itemized Deductions properly allocable to investment income:					
	Description	Line	Amount		
1.	(a) _____	_____	_____	X	_____ = _____
	(b) _____	_____	_____	X	_____ = _____
2.	State, local, and foreign income taxes		2,287.	X	1.0000 = 2,287.
Itemized Deductions Subject to Section 68 included on Line 3 of Part III:					
3.	(a) _____	_____	_____	X	_____ = _____
	(b) _____	_____	_____	X	_____ = _____



Form **8960****Net Investment Income Tax -  
Individuals, Estates, and Trusts****2017**

ALABAMA

Name(s)

GROVER C. ROBINSON IV &amp; MARJILLA ROBINSON

Your social security number or EIN

\*\*\*-\*\*-\*\*\*\*

**Part I Investment Income** ☐ Section 6013(g) election  
☐ Regulations section 1.1411-10(g) election

1	Taxable interest (Form 1040, line 8a; or Form 1041, line 1)	1	
2	Ordinary dividends (Form 1040, line 9a; or Form 1041, line 2a)	2	
3	Annuities from nonqualified plans	3	
4a	Rental real estate, royalties, partnerships, S corporations, trusts, etc. (Form 1040, line 17; or Form 1041, line 5)	4a	46,943.
b	Adjustment for net income or loss derived in the ordinary course of a non-section 1411 trade or business	4b	
c	Combine lines 4a and 4b	4c	46,943.
5a	Net gain or loss from disposition of property from Form 1040, combine lines 13 and 14; or from Form 1041, combine lines 4 and 7	5a	46,885.
b	Net gain or loss from disposition of property that is not subject to net investment income tax	5b	
c	Adjustment from disposition of partnership interest or S corporation stock	5c	
d	Combine lines 5a through 5c	5d	46,885.
6	Changes in investment income for certain CFCs and PFICs	6	
7	Other modifications to investment income	7	
8	Total investment income. Combine lines 1, 2, 3, 4c, 5d, 6, and 7	8	93,828.

**Part II State Income Tax Pro-rata for 2017 Income Tax Payments**

9	State total income	9	46,943.
10	State income tax payments for 2017	10	SEE STATEMENT 18 2,287.
11	2017 state income tax payments attributable to investment income, line 8 divided by line 9 times line 10	11	2,287.

**Part III State Income Tax Pro-rata for 2016 Estimate Payments Made in 2017**

12	State estimate payments for 2016	12	
13	Percent of state income taxes attributable to investment income for 2016	13	
14	2016 state estimate payments attributable to investment income. Line 12 times line 13	14	0.

**Part IV State Income Tax Pro-rata for Balance of Prior Years Tax Plus Extension Payments Paid in 2017**

15	Balance of prior years tax plus extension payments paid in 2017	15	2,700.
16	Percent of state income taxes attributable to investment income for 2016	16	
17	Balance of prior years tax and extension payments attributable to investment income. Line 15 times line 16	17	0.

**Part V Reduction of State Tax Deduction**

18	Reduction of state tax deduction	18	( 787.)
19	Percent of state income taxes attributable to investment income for 2016	19	
20	Reduction of state tax deduction attributable to investment income. Line 18 times line 19	20	( 0.)

**Part VI Total State Income Tax Payments Attributable to Investment Income**

21	Combine lines 11, 14, 17 and 20. Carry to Form 8960, Line 9 Worksheet, Part III, line 2	21	2,287.
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Form 8960 (2017)

Form **8801**Department of the Treasury  
Internal Revenue Service (99)**Credit for Prior Year Minimum Tax -  
Individuals, Estates, and Trusts**▶ Go to [www.irs.gov/Form8801](http://www.irs.gov/Form8801) for instructions and the latest information.

▶ Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

**2017**Attachment  
Sequence No. **74**

Name(s) shown on return

Identifying number

**GROVER C. ROBINSON IV & MARJILLA ROBINSON**

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**Part I Net Minimum Tax on Exclusion Items**

1 Combine lines 1, 6, and 10 of your 2016 Form 6251. Estates and trusts, see instructions	1	229,109.
2 Enter adjustments and preferences treated as exclusion items (see instructions)	2	9,880.
3 Minimum tax credit net operating loss deduction (see instructions)	3	( )
4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$247,450 and you were married filing separately for 2016, see instructions	4	238,989.
5 Enter: \$83,800 if married filing jointly or qualifying widow(er) for 2016; \$53,900 if single or head of household for 2016; or \$41,900 if married filing separately for 2016. Estates and trusts, enter \$23,900	5	83,800.
6 Enter: \$159,700 if married filing jointly or qualifying widow(er) for 2016; \$119,700 if single or head of household for 2016; or \$79,850 if married filing separately for 2016. Estates and trusts, enter \$79,850	6	159,700.
7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	79,289.
8 Multiply line 7 by 25% (0.25)	8	19,822.
9 Subtract line 8 from line 5. If zero or less, enter -0-. If under age 24 at the end of 2016, see instructions	9	63,978.
10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II. Form 1040NR filers, see instructions	10	175,011.
11 • If for 2016 you filed Form 2555 or 2555-EZ, see instructions for the amount to enter. • If for 2016 you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b (Form 1041, line 2b(2)); or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (lines 18a and 19, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 55 here. Form 1040NR filers, see instructions. • All others: If line 10 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 10 by 26% (0.26). Otherwise, multiply line 10 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions.	11	38,909.
12 Minimum tax foreign tax credit on exclusion items (see instructions)	12	443.
13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	38,466.
14 Enter the amount from your 2016 Form 6251, line 34, or 2016 Form 1041, Schedule I, line 55	14	38,357.
15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-	15	109.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 8801 (2017)

**Part II** Minimum Tax Credit and Carryforward to 2018

16 Enter the amount from your 2016 Form 6251, line 35, or 2016 Form 1041, Schedule I, line 56 .....	16	239.
17 Enter the amount from line 15 .....	17	109.
18 Subtract line 17 from line 16. If less than zero, enter as a negative amount .....	18	130.
19 2016 credit carryforward. Enter the amount from your 2016 Form 8801, line 26 .....	19	
20 Enter your 2016 unallowed qualified electric vehicle credit (see instructions) .....	20	
21 Combine lines 18 through 20. If zero or less, stop here and see the instructions .....	21	130.
22 Enter your 2017 regular income tax liability minus allowable credits (see instructions) .....	22	32,257.
23 Enter the amount from your 2017 Form 6251, line 33, or 2017 Form 1041, Schedule I, line 54 .....	23	29,888.
24 Subtract line 23 from line 22. If zero or less, enter -0- .....	24	2,369.
25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on your 2017 Form 1040, line 54 (check box b); Form 1040NR, line 51 (check box b); or Form 1041, Schedule G, line 2c .....	25	130.
26 Credit carryforward to 2018. Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years .....	26	0.

Form 8801 (2017)

**Part III Tax Computation Using Maximum Capital Gains Rates**

Complete Part III only if you are required to do so by line 11 or by the Foreign Earned Income Tax Worksheet in the instructions.

<b>Caution:</b> If you didn't complete the 2016 Qualified Dividends and Capital Gain Tax Worksheet, the 2016 Schedule D Tax Worksheet, or Part V of the 2016 Schedule D (Form 1041), see the instructions before completing this part. *		
27	Enter the amount from Form 8801, line 10. If you filed Form 2555 or 2555-EZ for 2016, enter the amount from line 3 of the Foreign Earned Income Tax Worksheet in the instructions	175,011.
<b>Caution:</b> If for 2016 you filed Form 1040NR, 1041, 2555, or 2555-EZ, see the instructions before completing lines 28, 29, and 30.		
28	Enter the amount from line 6 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 13 of your 2016 Schedule D Tax Worksheet, or the amount from line 26 of the 2016 Schedule D (Form 1041), whichever applies*	59,701.
<b>If you figured your 2016 tax using the 2016 Qualified Dividends and Capital Gain Tax Worksheet, skip line 29 and enter the amount from line 28 on line 30. Otherwise, go to line 29.</b>		
29	Enter the amount from line 19 of your 2016 Schedule D (Form 1040), or line 18b, column (2), of the 2016 Schedule D (Form 1041)	2,734.
30	Add lines 28 and 29, and enter the <b>smaller</b> of that result or the amount from line 10 of your 2016 Schedule D Tax Worksheet	62,435.
31	Enter the <b>smaller</b> of line 27 or line 30	62,435.
32	Subtract line 31 from line 27	112,576.
33	If line 32 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 32 by 26% (0.26). Otherwise, multiply line 32 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions	29,270.
34	Enter: <ul style="list-style-type: none"> <li>• \$75,300 if married filing jointly or qualifying widow(er) for 2016,</li> <li>• \$37,650 if single or married filing separately for 2016,</li> <li>• \$50,400 if head of household for 2016, or</li> <li>• \$2,550 for an estate or trust.</li> </ul> Form 1040NR filers, see instructions.	75,300.
35	Enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet, the amount from line 14 of your 2016 Schedule D Tax Worksheet, or the amount from line 27 of the 2016 Schedule D (Form 1041), whichever applies. If you didn't complete either worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1040, line 43; or 2016 Form 1041, line 22, whichever applies; if zero or less, enter -0-. Form 1040NR filers, see instructions	153,208.
36	Subtract line 35 from line 34. If zero or less, enter -0-	0.
37	Enter the <b>smaller</b> of line 27 or line 28	59,701.
38	Enter the <b>smaller</b> of line 36 or line 37	
39	Subtract line 38 from line 37	59,701.
40	Enter: <ul style="list-style-type: none"> <li>• \$415,050 if single for 2016,</li> <li>• \$233,475 if married filing separately for 2016,</li> <li>• \$466,950 if married filing jointly or qualifying widow(er) for 2016,</li> <li>• \$441,000 if head of household for 2016, or</li> <li>• \$12,400 for an estate or trust.</li> </ul> Form 1040NR filers, see instructions.	466,950.
41	Enter the amount from line 36	
42	Form 1040 filers, enter the amount from line 7 of your 2016 Qualified Dividends and Capital Gain Tax Worksheet or the amount from line 19 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either worksheet, see instructions. Form 1041 filers, enter the amount from line 27 of your 2016 Schedule D (Form 1041) or line 18 of your 2016 Schedule D Tax Worksheet, whichever applies. If you didn't complete either the worksheet or Part V of the 2016 Schedule D (Form 1041), enter the amount from your 2016 Form 1041, line 22; if zero or less, enter -0-. Form 1040NR filers, see instructions	150,474.

\* The 2016 Qualified Dividends and Capital Gain Tax Worksheet is in the 2016 Instructions for Form 1040. The 2016 Schedule D Tax Worksheet is in the 2016 Instructions for Schedule D (Form 1040) (or the 2016 Instructions for Schedule D (Form 1041)).

**Part III** Tax Computation Using Maximum Capital Gains Rates (continued)

43	Add lines 41 and 42	43	150,474.
44	Subtract line 43 from line 40. If zero or less, enter -0-	44	316,476.
45	Enter the <b>smaller</b> of line 39 or line 44	45	59,701.
46	Multiply line 45 by 15% (0.15)	46	8,955.
47	Add lines 38 and 45	47	59,701.
If lines 47 and 27 are the same, skip lines 48 through 52 and go to line 53. Otherwise, go to line 48.			
48	Subtract line 47 from line 37	48	0.
49	Multiply line 48 by 20% (0.20)	49	
If line 29 is zero or blank, skip lines 50 through 52 and go to line 53. Otherwise, go to line 50.			
50	Add lines 32, 47 and 48	50	172,277.
51	Subtract line 50 from line 27	51	2,734.
52	Multiply line 51 by 25% (0.25)	52	684.
53	Add lines 33, 46, 49, and 52	53	38,909.
54	If line 27 is \$186,300 or less (\$93,150 or less if married filing separately for 2016), multiply line 27 by 26% (0.26). Otherwise, multiply line 27 by 28% (0.28) and subtract \$3,726 (\$1,863 if married filing separately for 2016) from the result. Form 1040NR filers, see instructions	54	45,503.
55	Enter the <b>smaller</b> of line 53 or line 54 here and on line 11. If you filed Form 2555 or 2555-EZ for 2016, don't enter this amount on line 11. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet in the instructions for line 11	55	38,909.

**Passive Activity Loss Limitations**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

▶ Go to [www.irs.gov/Form8582](http://www.irs.gov/Form8582) for instructions and the latest information.

Name(s) shown on return

Identifying number

**GROVER C. ROBINSON IV & MARJILLA ROBINSON**

\*\*\* - \*\* - [REDACTED]

**Part I 2017 Passive Activity Loss** Caution: Complete Worksheets 1, 2, and 3 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation, see**Special Allowance for Rental Real Estate Activities** in the instructions.)

<b>1a</b> Activities with net income (enter the amount from Worksheet 1, column (a))	<b>1a</b>	
<b>b</b> Activities with net loss (enter the amount from Worksheet 1, column (b))	<b>1b</b>	( )
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 1, column (c))	<b>1c</b>	( )
<b>d</b> Combine lines 1a, 1b, and 1c	<b>1d</b>	

**Commercial Revitalization Deductions From Rental Real Estate Activities**

<b>2a</b> Commercial revitalization deductions from Worksheet 2, column (a)	<b>2a</b>	( )
<b>b</b> Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	<b>2b</b>	( )
<b>c</b> Add lines 2a and 2b	<b>2c</b>	( )

**All Other Passive Activities**

<b>3a</b> Activities with net income (enter the amount from Worksheet 3, column (a))	<b>3a</b>	48,942.
<b>b</b> Activities with net loss (enter the amount from Worksheet 3, column (b))	<b>3b</b>	( 6,605.)
<b>c</b> Prior years' unallowed losses (enter the amount from Worksheet 3, column (c))	<b>3c</b>	( )
<b>d</b> Combine lines 3a, 3b, and 3c	<b>3d</b>	42,337.

<b>4</b> Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Report the losses on the forms and schedules normally used	<b>4</b>	42,337.
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- If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
  - Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
  - Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

**Caution:** If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.

**Part II Special Allowance for Rental Real Estate Activities With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See instructions for an example.

<b>5</b> Enter the <b>smaller</b> of the loss on line 1d or the loss on line 4	<b>5</b>	
<b>6</b> Enter \$150,000. If married filing separately, see instructions	<b>6</b>	
<b>7</b> Enter modified adjusted gross income, but not less than zero (see instructions)	<b>7</b>	
<b>Note:</b> If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
<b>8</b> Subtract line 7 from line 6	<b>8</b>	
<b>9</b> Multiply line 8 by 50% (0.50). <b>Do not</b> enter more than \$25,000. If married filing separately, see instructions	<b>9</b>	
<b>10</b> Enter the <b>smaller</b> of line 5 or line 9	<b>10</b>	

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

**Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities****Note:** Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

<b>11</b> Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	<b>11</b>	
<b>12</b> Enter the loss from line 4	<b>12</b>	
<b>13</b> Reduce line 12 by the amount on line 10	<b>13</b>	
<b>14</b> Enter the <b>smallest</b> of line 2c (treated as a positive amount), line 11, or line 13	<b>14</b>	

**Part IV Total Losses Allowed**

<b>15</b> Add the income, if any, on lines 1a and 3a and enter the total	<b>15</b>	
<b>16</b> Total losses allowed from all passive activities for 2017. Add lines 10, 14, and 15. See instructions to find out how to report the losses on your tax return	<b>16</b>	

Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

## Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c					

## Worksheet 2 - For Form 8582, Lines 2a and 2b (See instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b			

## Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 3a, 3b, and 3c	48,942.	-6,605.			

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
<b>Total</b>					

**Worksheet 5 - Allocation of Unallowed Losses (See instructions.)**

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total				

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2017**Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return. **SCHEDULE E- 3**  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.GROVER C. ROBINSON IV & MARJILLA  
ROBINSONBusiness or activity to which this form relates  
COMMERCIAL RENTAL - 3200  
S. HWY 95-A, PENSACOLA, \*\*\*-\*\*-\*\*\*\*

Identifying number

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	11,282.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	5 /17	6,100.	39 yrs.	MM	S/L	98.
	/			MM	S/L	

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year	/		40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	11,380.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	



**Part V** **Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No		24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No						
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI** **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year:					
43 Amortization of costs that began before your 2017 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2017**Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)▶ Attach to your tax return. **SCHEDULE E- 4**▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**GROVER C. ROBINSON IV & MARJILLA  
ROBINSON****COMMERCIAL RENTAL - 453  
VAN PELT LANE, PENSACOLA**

\*\*\*-\*\*-

**Part I** Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	6,978.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	150.

**Part III** MACRS Depreciation (Don't include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	5,929.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B - Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		2,479.	5 YRS.	HY	200DB	496.
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

**Part IV** Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	13,553.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No									24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use								25			
26 Property used more than 50% in a qualified business use:											
		%									
		%									
		%									
27 Property used 50% or less in a qualified business use:											
		%				S/L -					
		%				S/L -					
		%				S/L -					
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29			

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
30 Total business/investment miles driven during the year (don't include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.


37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		
<b>Note:</b> If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.		

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2017 tax year:					
43 Amortization of costs that began before your 2017 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

GROVER C. ROBINSON IV & MARJILLA ROBINSON  
4165 BAISDEN ROAD  
PENSACOLA, FL 32503

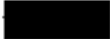
TAXPAYER IDENTIFICATION NUMBER: \*\*\*-\*\*-

FOR THE YEAR ENDING DECEMBER 31, 2017

GROVER C. ROBINSON IV & MARJILLA ROBINSON ARE MAKING THE DE MINIMIS  
SAFE HARBOR ELECTION UNDER REG. SEC. 1.263(A)-1(F).

SECTION 1.263(A)-3(H) SAFE HARBOR ELECTION FOR SMALL TAXPAYERS

GROVER C. ROBINSON IV & MARJILLA ROBINSON  
4165 BAISDEN ROAD  
PENSACOLA, FL 32503

TAXPAYER IDENTIFICATION NUMBER: \*\*\*-\*\*-

FOR THE YEAR ENDING DECEMBER 31, 2017

GROVER C. ROBINSON IV & MARJILLA ROBINSON ARE MAKING THE SAFE HARBOR  
ELECTION UNDER REG. SEC. 1.263(A)-3(H) FOR THE FOLLOWING ELIGIBLE  
BUILDING PROPERTY(S).

DESCRIPTION OF ELIGIBLE PROPERTY(S):

BUILDING - 301 E. CERVANTES, PENSACOLA, FL  
BUILDING - 3200 SOUTH HWY. 95-A, PENSACOLA, FL  
BUILDING - 453 VAN PELT LANE, PENSACOLA, FL

FORM 1040

WAGES RECEIVED AND TAXES WITHHELD

STATEMENT 1

T S EMPLOYER'S NAME	AMOUNT PAID	FEDERAL TAX WITHHELD	STATE TAX WITHHELD	CITY SDI TAX W/H	FICA TAX	MEDICARE TAX
T BOARD OF COUNTY COMMISSIONERS	67,319.	6,652.			4,318.	1,010.
S EPISCOPAL DAY SCHOOL OF CHRIST CHURCH	45,912.	4,649.			2,847.	666.
TOTALS	113,231.	11,301.			7,165.	1,676.

FORM 1040

QUALIFIED DIVIDENDS

STATEMENT 2

NAME OF PAYER	ORDINARY DIVIDENDS	QUALIFIED DIVIDENDS
PERSHING, LLC	3,265.	3,265.
THE FIRST BANCSHARES INC.	48.	48.
TOTAL INCLUDED IN FORM 1040, LINE 9B		3,313.

FORM 1040

CURRENT YEAR ESTIMATES AND  
AMOUNT APPLIED FROM PREVIOUS YEAR

STATEMENT 3

## DESCRIPTION

AMOUNT

2ND QTR ESTIMATE PAYMENT - JOINT

11,000.

PRIOR YEAR OVERPAYMENT APPLIED - JOINT

22,255.

TOTAL TO FORM 1040, LINE 65

33,255.

## SCHEDULE A

## STATE AND LOCAL INCOME TAXES

STATEMENT 4

## DESCRIPTION

AMOUNT

NY STATE TAX PAYMENTS

1,210.

ALABAMA 2ND QTR ESTIMATE PAYMENTS

1,500.

ALABAMA PRIOR YEAR OVERPAYMENT APPLIED

787.

ALABAMA PRIOR YEAR BALANCE DUE AND EXTENSION PAYMENTS

2,700.

REDUCTION OF STATE TAX DEDUCTION - STATE REFUNDS

-787.

TOTAL TO SCHEDULE A, LINE 5

5,410.

## SCHEDULE A

## CASH CONTRIBUTIONS

STATEMENT 5

## DESCRIPTION

AMOUNT  
100% LIMITAMOUNT  
50% LIMITAMOUNT  
30% LIMIT

MISCELLANEOUS

12,190.

CHRIST CHURCH

22,155.

SUBTOTALS

34,345.

TOTAL TO SCHEDULE A, LINE 16

34,345.



SCHEDULE A	CONTRIBUTIONS OTHER THAN CASH OR CHECK	STATEMENT 6
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DESCRIPTION	AMOUNT 100% LIMIT	AMOUNT 50% LIMIT	AMOUNT 30% LIMIT	AMOUNT 20% LIMIT
CHRIST CHURCH - ANGEL TREE		157.		
SUBTOTALS		157.		
TOTAL TO SCHEDULE A, LINE 17				157.

SCHEDULE A	REAL ESTATE TAXES	STATEMENT 7
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DESCRIPTION	AMOUNT
REAL ESTATE TAXES	5,556.
WESTERN GATE	864.
TOTAL TO SCHEDULE A, LINE 6	6,420.

SCHEDULE C	CAR AND TRUCK EXPENSES	STATEMENT 8
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DESCRIPTION	AMOUNT
VEHICLE NUMBER 1 - 5000 BUSINESS MILES @ \$0.535	2,675.
TOTAL TO SCHEDULE C, LINE 9	2,675.

SCHEDULE D	NET LONG-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORPORATIONS, AND FIDUCIARIES	STATEMENT 9
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DESCRIPTION OF ACTIVITY	GAIN OR LOSS	28% GAIN
J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST	48,942.	
TOTAL TO SCHEDULE D, PART II, LINE 12	48,942.	

SCHEDULE E	OTHER EXPENSES	STATEMENT 10
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COMMERCIAL RENTAL - 301 E. CERVANTES, PENSACOLA, FL 32503

DESCRIPTION	AMOUNT
MISCELLANEOUS	2,855.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	2,855.

SCHEDULE E	OTHER EXPENSES	STATEMENT 11
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ROYALTY - CHEVRON, PO BOX 6043, SAN RAMON, CA 94583

DESCRIPTION	AMOUNT
MISCELLANEOUS	9.
TOTAL TO SCHEDULE E, PAGE 1, LINE 19	9.

SCHEDULE E	RECONCILIATION FOR REAL ESTATE PROFESSIONALS	STATEMENT 12
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FORM	DESCRIPTION	AMOUNT
SCH E P2	ROBINSON RENTAL, LLC	12,078.
SCH E P2	WESTERN GATE PROPERTIES	12,043.
SCH E P2	COLLEGE OFFICE PARK LLC	601.
SCH E P1	COMMERCIAL RENTAL - 301 E. CERVANTES, PENSACOLA, FL 32503	25,091.
SCH E P1	COMMERCIAL RENTAL - 3200 S. HWY 95-A, PENSACOLA, FL 32533	24,864.
SCH E P1	COMMERCIAL RENTAL - 453 VAN PELT LANE, PENSACOLA, FL 32505	-1,527.
TOTAL TO SCHEDULE E, LINE 43		73,150.

SCHEDULE SE	NON-FARM INCOME	STATEMENT 13
DESCRIPTION		AMOUNT
OFFICES OF REAL ESTATE AGENTS & BROKERS		16,337.
TOTAL TO SCHEDULE SE, LINE 2		16,337.

FORM 6251	PASSIVE ACTIVITIES	STATEMENT 14
NAME OF ACTIVITY	FORM	NET INCOME (LOSS)
		AMT REGULAR ADJUSTMENT
J.F.B. LOWREY & ELOISE SCH D		
RUSSELL LOWREY TRUST		48,942. 48,942.
J.F.B. LOWREY & ELOISE SCH E		
RUSSELL LOWREY TRUST		-6,605. -6,605.
TOTAL TO FORM 6251, LINE 19		

FORM 6251	EXEMPTION WORKSHEET	STATEMENT 15
1 ENTER: \$54,300 IF SINGLE OR HEAD OF HOUSEHOLD; \$84,500 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$42,250 IF MARRIED FILING SEPARATELY		84,500.
2 ENTER YOUR ALTERNATIVE MINIMUM TAXABLE INCOME (AMTI) FORM 6251, LINE 28	210,944.	
3 ENTER: \$120,700 IF SINGLE OR HEAD OF HOUSEHOLD; \$160,900 IF MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER); \$80,450 IF MARRIED FILING SEPARATELY	160,900.	
4 SUBTRACT LINE 3 FROM LINE 2. IF ZERO OR LESS ENTER -0-	50,044.	
5 MULTIPLY LINE 4 BY 25% (.25)		12,511.
6 SUBTRACT LINE 5 FROM LINE 1. IF ZERO OR LESS, ENTER -0-. IF ANY OF THE THREE CONDITIONS UNDER CERTAIN CHILDREN UNDER AGE 24 APPLY TO YOU, COMPLETE LINES 7 THROUGH 10. OTHERWISE, STOP HERE AND ENTER THIS AMOUNT ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		71,989.
7 MINIMUM EXEMPTION AMOUNT FOR CERTAIN CHILDREN UNDER AGE 24		
8 ENTER YOUR EARNED INCOME, IF ANY		
9 ADD LINES 7 AND 8		
10 ENTER THE SMALLER OF LINE 6 OR LINE 9 HERE AND ON FORM 6251, LINE 29, AND GO TO FORM 6251, LINE 30		

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FORM 6251 DEPRECIATION ON ASSETS PLACED IN SERVICE AFTER 1986 STATEMENT 16

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DESCRIPTION	AMOUNT
FROM K-1 - ROBINSON RENTAL, LLC	224.
FROM K-1 - COLLEGE OFFICE PARK LLC	16.
TOTAL TO FORM 6251, LINE 18	240.

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FORM 8960	TRADE OR BUSINESS INCOME	STATEMENT 17
COMMERCIAL RENTAL - 301 E. CERVANTES, PENSACOLA, FL 32503		-25,091.
COMMERCIAL RENTAL - 3200 S. HWY 95-A, PENSACOLA, FL 32533		-24,864.
COMMERCIAL RENTAL - 453 VAN PELT LANE, PENSACOLA, FL 32505		1,527.
ROBINSON RENTAL, LLC		-12,078.
WESTERN GATE PROPERTIES		-12,043.
COLLEGE OFFICE PARK LLC		-601.
AMOUNT TO FORM 8960, LINE 4B		-73,150.

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FORM 8960	STATE INCOME TAX PAYMENTS	STATEMENT 18
ALABAMA		
DESCRIPTION		AMOUNT
ALABAMA PRIOR YEAR OVERPAYMENT APPLIED		787.
ALABAMA 2ND QTR ESTIMATE PAYMENTS		1,500.
TOTAL TO STATE FORM 8960, LINE 10		2,287.

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FORM 8582

OTHER PASSIVE ACTIVITIES - WORKSHEET 3

STATEMENT 19

NAME OF ACTIVITY	CURRENT YEAR		PRIOR YEAR UNALLOWED LOSS	OVERALL GAIN OR LOSS	
	NET INCOME	NET LOSS		GAIN	LOSS
J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST	48,942.	-6,605.		42,337.	
TOTALS	48,942.	-6,605.		42,337.	

FORM 8582

SUMMARY OF PASSIVE ACTIVITIES

STATEMENT 20

R R E A NAME	FORM OR SCHEDULE	GAIN/LOSS	PRIOR YEAR C/O	NET GAIN/LOSS	UNALLOWED LOSS	ALLOWED LOSS
J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST	SCH D	48,942.		48,942.		
J.F.B. LOWREY & ELOISE RUSSELL LOWREY TRUST	SCH E	-6,605.		-6,605.		6,605.
TOTALS		42,337.		42,337.		6,605.
PRIOR YEAR CARRYOVERS ALLOWED DUE TO CURRENT YEAR NET ACTIVITY INCOME						
TOTAL						6,605.